

## APPENDIX 4

# STELLENBOSCH MUNICIPALITY



2017/2018

REVISED



# STELLENBOSCH MUNICIPALITY

## PROPERTY RATES BY-LAW

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## 1. PREAMBLE

- (1) Section 229(1) of the Constitution authorizes a municipality to impose rates on property and surcharges on fees for services provided by or on behalf of the municipality.
- (2) Section 13 of the Systems Act read with section 162 of the Constitution require a municipality to promulgate municipal by-laws by publishing them in the gazette of the relevant province,
- (3) In terms of section 3 of the Property Rates Act, a municipal council must adopt a policy consistent with the Property Rates Act on the levying of rates on rateable properties in the municipality.
- (4) In terms of section 6(1) of the Property Rates Act, a municipality must adopt by-laws to give effect to the implementation of its rates policy.
- (5) In terms of section 6(2) of the Property Rates Act, by-laws adopted in terms of section 6(1) may differentiate between different categories of properties; and different categories of owners of properties liable for the payment of rates.

## 2. INTERPRETATION

In this By-Law, any word or expression to which a meaning has been assigned in the Local Government: Municipal Property Rates Act, (Act 6 of 2004) shall bear the same meaning unless the context indicates otherwise.

"Municipality" means the Stellenbosch Municipality (WC024).

"Rates Policy" means the Property Rates Policy adopted by the Municipality in terms of this By-Law.

"Constitution" means the Constitution of the Republic of South Africa.

"Council" means the Council of the Municipality.

"Credit Control and Debt Collection Policy" means the Municipality's Credit Control and Debt Collection Policy as stipulated by sections 96(b) and 97 of the Systems Act.

"Systems Act" means the Local Government: Municipal Systems Act, (Act 32 of 2000).

"Property Rates Act" means the Local Government: Municipal Property Rates Act, (Act 6 of 2004) including the amendment Acts and Regulations pertaining to the same.

"Rate or rates" means a municipal rate on property as envisaged in section 229(1)(a) of the Constitution.

## 3. OBJECTS

The object of this By-Law is to give effect to the implementation of the Rates Policy as contemplated in section 6 of the Property Rates Act.

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#### **4. ADOPTION AND IMPLEMENTATION OF RATES POLICY:**

- (1) The Municipality Council shall adopt and implement a rates policy consistent with the Property Rates Act on the levying of rates on rateable properties within the jurisdiction of the Municipality.
- (2) The Municipality Council shall not be entitled to levy rates other than in terms of the valid Rates Policy.

#### **5. CONTENTS OF RATES POLICY**

The Municipality's Rates Policy shall, inter alia:

- (1) Apply to all the rates levied by the Municipality pursuant to the adoption of the Municipality's annual budget.
- (2) Comply with requirements for:
  - (a) the adoption and contents of a rates policy specified in section 3 of the Property Rates Act.
  - (b) the differentiation of categories of properties and categories of owners of properties as provided for in section 6 of the Property Rates Act.
    - (a)(c) the process of community participation specified in section 4 of the Property Rates Act.
    - (b)(d) the annual review of a rates policy specified in terms of section 5 of the Properly Rates Act.
- (3) Specify any further principles, criteria and implementation measures consistent with the Property Rates Act for the levying of rates which the Municipality Council may wish to adopt.
- (4) Specify principles, criteria and implementation measures for the judicious granting of relief measures by means of Exemptions, Reductions and/or Rebates consistent with the Property Rates Act which the Council may wish to adopt.
- (45) Include such further administrative, control and enforcement mechanisms if any that are consistent with the Property Rates Act and the Systems Act, as the Municipality Council may wish to impose in addition to those contained in the Credit Control and Debt Collection By-Law and its associated Policy.

#### **6. ENFORCEMENT OF RATES POLICY**

The Rates Policy of the Municipality shall be enforced through the Municipality's Credit Control and Debt Collection By-Law and its associated Policy and any further enforcement mechanisms stipulated in the Municipality's Rates Policy.

#### **7. REPEAL**

The provisions of any by-laws relating to Property Rates by the Municipality are hereby repealed insofar as they relate to matters provided for in this By-Law.

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## 8. INTERPRETATION

- (i) If there is a conflict of interpretation between the English version of this By-Law and a translated version, the English version prevails.
- (ii) This By-Law must be read in conjunction with the Rates Policy.

## 8.9. SHORT TITLE and EFFECTIVE DATE

This By-Law is the Property Rates By-Law of Stellenbosch Municipality and shall take effect on 01 July 20152017.

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